## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL <br> No. $18699^{\text {sesemin }}$ 

INTRODUCED BY FLYNN, FARINA, CALTAGIRONE, SCHLOSSBERG, THOMAS, MILLARD, W. KELLER, DRISCOLL, YOUNGBLOOD, D. COSTA, SCHWEYER, MAHONEY, COHEN, BOYLE, KAVULICH, BIZZARRO, MCNEILL, MCCLINTON, D. MILLER, MULLERY, SIMS, NEILSON AND GAINEY, FEBRUARY 24, 2016

REFERRED TO COMMITTEE ON COMMERCE, FEBRUARY 24, 2016

## AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and state taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in city revitalization and improvement zones, further providing for definitions.

The General Assembly of the Commonwealth of Pennsylvania
hereby enacts as follows:
Section 1. The definition of "city" in section 1802-C of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July 9, 2013 (P.L.270, No.52), is amended to read:

Section 1802-C. Definitions.
The following words and phrases when used in this article shall have the meanings given to them in this section unless the context clearly indicates otherwise:
"City." A city of the third class with a population of at least 30,000 based on the most recent Federal decennial census. 4 The term shall also include a city of the second class A. The

5 term shall not include a city that has had a receiver appointed
6 under Chapter 7 of the act of July 10, 1987 (P.L.246, No.47),
7 known as the Municipalities Financial Recovery Act.
8 * * *
9 Section 2. This act shall take effect in 60 days.

